S.B. Civil Sales Tax Revision No.254/2001

Assistant Commercial Taxes Officer, Jalore.

vs.

M/s. Ambika Stone Works.

Date : 27.7.2006

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha, for the petitioner.

Mr. Dinesh Mehta, for the respondent.

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Heard learned counsel for the parties.

It appears from the facts of the case that the assessing authority while assessing the tax for the year 1990-1991 observed that the assessee has not manufactured 1800 sq.ft. goods but said goods were got manufactured by the assessee from the other industry by giving job work. Since, the assessee has not manufactured 1800 sq.ft. of granite, therefore, is not entitled to benefit of tax exemption under the tax exemption scheme. On this basis, the assessment order was passed by the assessing authority on 19.7.1994. The respondent/ assessee preferred appeal which was allowed by the Deputy Commissioner (Appeals), Jodhpur vide order dated 24.2.1996. The appeal of the Revenue against the order dated 24.2.1996 was dismissed by the Tax Board vide order dated 24.7.2000.

The Tax Board observed that in the previous year, the

assessee manufactured total 16,777 sq.ft. goods and out of which, 1800 sq.ft. goods was given for grinding and polishing on job work basis to other's unit. The Tax Board also observed that such a small quantity of job got done by the other unit and that too that is only a part of manufacturing process cannot be treated to be goods but manufactured by the assessee. The Tax Board was also of the view that the assessee himself manufactured said 1800 sq.ft. of goods. The reasons given by the Tax Board are based on total critical analysis of process of manufacturing which includes grinding and polishing.

In the totality of facts of the case, it cannot be said that the assessee has not manufactured the goods mentioned 1800 sq.ft. for which the assessee has done grinding and polishing from other unit.

In view of the above, I do not find any merit in this sales tax revision and the same is hereby dismissed.

(PRAKASH TATIA), J.

S.Phophaliya